

PUBLIC LAWS

OF THE

STATE OF NORTH-CAROLINA,

PASSED BY THE

GENERAL ASSEMBLY,

AT ITS

Session of 1856-'57:

TOGETHER WITH THE COMPTROLLER'S STATEMENT OF PUBLIC
REVENUE AND EXPENDITURE.

RALEIGH:

HOLDEN & WILSON, PRINTERS TO THE STATE.

1857.

per cent. on the value: on each gold watch in use, one dollar and twenty-five cents; on each silver or other watch in use, thirty cents.

Harps and
pianos.

(3) On each harp in use, two dollars and fifty cents; on each piano forte in use, one dollar and fifty cents.

Pistols, &c.

(4) On every pistol, except such as are used exclusively for mustering, and on every bowie-knife, one dollar and twenty-five cents; on dirks and sword canes, sixty-five cents: *Provided, however,* That of said arms, only such shall be taxable, as at some time within the year have been used, worn or carried about the person of the owner, or of some other, by his consent.

Retailers and
canes.

(5) On all licensed retailers of wines, cordials, or spirituous liquors, thirty dollars; on all gold-headed walking canes, in use by the owner, fifty cents; on all silver-headed walking canes, in use by the owner, twenty-five cents.

Tavern keep-
ers.

(6) All keepers of houses of public entertainment, whether in town or country, whose annual receipts amount to three hundred dollars or more, shall pay a tax of one-fourth of one per cent.: *Provided,* That nothing herein contained shall authorize the keepers of such houses to retail spirituous liquors, without taking a license to sell the same from the county courts, and paying tax for the same.

Billiard tables.

(7) On each public billiard table, one hundred and twenty-five dollars, except when there are more than one kept by the same individual in the same room; in that case, a tax of one hundred and twenty-five dollars, shall be paid on the first, and sixty-five dollars on each additional table; on each private billiard table, twenty-five dollars.

Bowling alleys.

(8) On each public bowling alley, commonly called nine pin or ten pin, or by what other name called, fifty dollars, and for each additional bowling alley, fifteen dollars.

Livery stables.

(9) On each livery stable, twenty-five dollars.

Cards.

(10) On each pack of playing cards, thirty-five cents, to be paid by the seller; and every merchant, shop-keeper, retailer, inn or ordinary or tavern-keeper, or public dealer in goods, wares and merchandise, or other thing, shall list the number of packs he may have sold during the year.

Peddlers of
patent medi-
cines, &c.

(11) On all peddlers of patent soap, medicines for killing crows, chinchies and other vermin, for the curing of head-